EXHIBIT B

1	DDOWN DUDNICK LLD		
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9	Attorneys for Nobuaki Kobayashi, in his		
10	capacity as the Civil Rehabilitation Trustee and Foreign Representative of MtGox Co., Ltd., a/k/s	1	
11	MtGox KK		
12	UNITED STATES	DISTRICT COURT	
13	NORTHERN DISTR	ICT OF CALIFORNIA	
14			
15	United States of America,	Civil Action No.3:20-cv-07811-RS	
16	Plaintiff,	[Honorable Richard Seeborg]	
17	vs.	DECLARATION OF STEPHEN R. COOK	
18	Approximately 69,370 Bitcoin (BTC), Bitcoin Gold (BTG) Bitcoin SV (BSV) and Bitcoin	IN SUPPORT OF MOTION FOR DIRECT ACCESS AND INTERVENTION	
19	Cash (BCH),	DATE: June 3, 2021	
20	Defendants.	TIME: 1:30 p.m. CTRM 3	
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28	DECLARATION OF STEPHEN R. COOK IN SUPPORT OF MOTION FOR DIRECT ACCESS AND INTERVENTION 3:20-cv-07811-RS United States of America v. Approximately 69,370 Bitcoin (BTC), Bitcoin Gold (BTG) Bitcoin		

SV (BSV) and Bitcoin Cash (BCH) 64034014 v1-WorkSiteUS-000002/4034

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I, Stephen R. Cook, declare:

- I am a partner with the law firm Brown Rudnick, LLP, counsel for Mr. Nobuaki Kobayashi, in his capacity as the Civil Rehabilitation Trustee and Foreign Representative of MtGox Co., Ltd., a/k/a MtGox KK. I make this declaration in support of Mr. Kobayashi's motion for direct access and intervention. I have personal knowledge of the facts stated herein, and if called as a witness, I could and would competently testify thereto.
- On October 3, 2019, I called the U.S. Attorney's Office for the Northern District of 2. California in an attempt to learn further information about two pending matters purporting to concern the assets of the MtGox Estate: USA v. BTC-e a/k/a CANTON BUSINESS CORP., and ALEXANDER VINNIK (4:19-cv-04281-KAW), and USA v. BTC-E A/K/A CANTON BUSINESS CORPORATION, and ALEXANDER VINNIK (16-cr-00227-SI). The U.S. Attorney in charge of the civil case did not return my phone call.
- 3. On October 26, 2020 my law firm sent a follow-up letter to the U.S. Attorney's Office on the same subject, but did not receive any communications in return.
- 4. On February 9, 2021, my law firm sent an additional follow-up letter to the U.S. Attorney's Office, along with draft document requests and an invitation to meet and confer, but did not receive any communications in return.
- 5. On March 26, 2021, my law firm formally served the U.S. Attorney's Office with a subpoena and attached document requests, with a return date of May 14, 2021, concerning Mr. Kobayashi's specific inquiries into the pending matters concerning the MtGox Estate. As of the date of this declaration, my law firm has received no communications from the U.S. Attorney's Office on this subject.

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1	I declare under penalty of perjury under the laws of the United States that the foregoing is	
2	true and correct, and signed on the date set forth below in Irvine, California.	
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5	the land	
6	Dated: April 22, 2021.	
7	Stephen R. Cook	
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,,	DECLARATION OF STEPHEN R. COOK	